IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 19699 of 2026
and W.M.P.No.21001 of 2026

Sree Vengadeshvahra Cotton Traders
GSTIN 33AVHPG3218N1ZL
Represented by its Proprietor, Gopal,'
No.1/89-1, Kannantheri, Konganapuram Via,
Sankari TK, Salem - 637102.

..Petitioner(s)

Vs

1. The Deputy Commissioner
   Appellate Authority under GST Act
   GST Appeal, Salem.

2. The Commercial Tax Officer/The State Tax Officer (FAC)
   Edappadi Assessment Circle,No.60A, SMVT Nagar,Salem Main Road, Vellandivalasu,
   Edappadi, Salem-637105

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records of the 2nd respondent made in Reference No.ZD331125211633X dated 12.11.2025 and quash the same and consequently direct the respondent to given an opportunity of personal hearing.

For Petitioner(s): Mr.P. Suresh Babu

For Respondent(s): Mr.R.Sethu Prabakaran,
Government Counsel (Tax)

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ORDER

An order dated 12.11.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr.R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3. On perusal of the impugned order, it is evident that such order was issued without hearing the petitioner. The writ petition has been filed shortly after the period of limitation expired.

4. On instructions, learned counsel for the petitioner agrees to remit 50% of the disputed tax demand as a condition for remand. An endorsement to that effect has been made on the bundle.

5. Subject to the condition that the petitioner remits 50% of the disputed tax demand within thirty days from the date of receipt of a copy of this order, the impugned order is set aside and the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within three months from the date of remittance of 50% of the disputed tax demand.

6. The writ petition is disposed of on the above terms. Consequently, connected writ miscellaneous petition is closed. There shall be no order as to costs.

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Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
RNA

To

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   Appellate Authority under GST Act
   GST Appeal, Salem.

2. The Commercial Tax Officer/The State Tax
   Officer (FAC)
   Edappadi Assessment Circle,No.60A, SMVT
   Nagar,Salem Main Road, Vellandivalasu,
   Edappadi, Salem-637105

SENTHILKUMAR RAMAMOORTHY, J.

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